

119TH CONGRESS
2D SESSION

H. R. 9736

To provide appropriations for the Internal Revenue Service to overhaul technology and strengthen enforcement, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JULY 16, 2026

Ms. DELBENE (for herself, Ms. SEWELL, Ms. CHU, Mr. KHANNA, Ms. NORTON, Mr. DAVIS of Illinois, Ms. TLAIB, Mr. LARSON of Connecticut, Mr. MOULTON, Mr. GARCÍA of Illinois, Mr. GOLDMAN of New York, Mr. BEYER, Ms. MOORE of Wisconsin, Mr. GOMEZ, Ms. MCBRIDE, Mr. DELUZIO, Mr. MCGOVERN, Ms. SÁNCHEZ, Mr. QUIGLEY, Ms. SCANLON, Mr. POCAN, Mr. SUOZZI, Ms. DEXTER, Mr. JOHNSON of Georgia, Ms. SCHAKOWSKY, Mr. CARSON, Mrs. GRIJALVA, Ms. JAYAPAL, Mr. TONKO, Ms. GOODLANDER, Ms. TITUS, Mr. MULLIN, Ms. RANDALL, Ms. SIMON, Ms. LEE of Pennsylvania, Ms. BARRAGÁN, Ms. BONAMICI, Mr. NEGUSE, Mr. HORSFORD, and Mrs. FOUSHEE) introduced the following bill; which was referred to the Committee on Appropriations

A BILL

To provide appropriations for the Internal Revenue Service to overhaul technology and strengthen enforcement, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Stop Corporations and
3 High Earners from Avoiding Taxes and Enforce the Rules
4 Strictly Act” or the “Stop CHEATERS Act”.

5 **SEC. 2. ADDITIONAL APPROPRIATIONS FOR THE INTERNAL**
6 **REVENUE SERVICE.**

7 (a) ENFORCEMENT.—In addition to other amounts,
8 there is appropriated the following amounts for necessary
9 expenses for tax enforcement activities of the Internal
10 Revenue Service to pursue the objectives described in sec-
11 tion 3(a)(1), including to determine and collect owed
12 taxes, to provide legal and litigation support, to conduct
13 criminal investigations, to enforce criminal statutes re-
14 lated to violations of internal revenue laws and other fi-
15 nancial crimes, to purchase and hire passenger motor vehi-
16 cles (31 U.S.C. 1343(b)), and to provide other services
17 as authorized by 5 U.S.C. 3109, at such rates as may be
18 determined by the Commissioner:

- 19 (1) For fiscal year 2026, \$3,600,000,000.
- 20 (2) For fiscal year 2027, \$5,000,000,000.
- 21 (3) For fiscal year 2028, \$6,500,000,000.
- 22 (4) For fiscal year 2029, \$8,200,000,000.
- 23 (5) For fiscal year 2030, \$10,100,000,000.
- 24 (6) For fiscal year 2031, \$12,200,000,000.

25 (b) TAXPAYER SERVICES.—In addition to other
26 amounts, there are appropriated the following amounts to

1 provide taxpayer services, including pre-filing assistance
2 and education, filing and account services, and taxpayer
3 advocacy services:

4 (1) For fiscal year 2026, \$1,400,000,000.

5 (2) For fiscal year 2027, \$1,600,000,000.

6 (3) For fiscal year 2028, \$1,600,000,000.

7 (4) For fiscal year 2029, \$1,600,000,000.

8 (5) For fiscal year 2030, \$1,700,000,000.

9 (6) For fiscal year 2031, \$1,700,000,000.

10 (c) TECHNOLOGY AND OPERATIONS SUPPORT.—

11 There are appropriated the following additional amounts
12 for the “Department of the Treasury—Internal Revenue
13 Service—Operations Support” account to overhaul out-
14 dated technology of the Internal Revenue Service and im-
15 prove the capacity of the Internal Revenue Service to de-
16 tect fraud and noncompliance:

17 (1) For fiscal year 2026, \$900,000,000.

18 (2) For fiscal year 2027, \$4,500,000,000.

19 (3) For fiscal year 2028, \$4,500,000,000.

20 (4) For fiscal year 2029, \$4,800,000,000.

21 (5) For fiscal year 2030, \$4,800,000,000.

22 (6) For fiscal year 2031, \$5,900,000,000.

23 (d) BUSINESS SYSTEMS MODERNIZATION.—There

24 are appropriated the following additional amounts for nec-
25 essary expenses of the Internal Revenue Service’s business

1 systems modernization program, but not including the op-
 2 eration and maintenance of legacy systems:

3 (1) For fiscal year 2026, \$1,000,000,000.

4 (2) For fiscal year 2027, \$900,000,000.

5 (3) For fiscal year 2028, \$300,000,000.

6 (4) For fiscal year 2029, \$300,000,000.

7 (5) For fiscal year 2030, \$300,000,000.

8 (6) For fiscal year 2031, \$300,000,000.

9 (e) AVAILABILITY.—Each additional amount appro-
 10 priated by this section shall remain available until ex-
 11 pended.

12 **SEC. 3. REPORTS TO CONGRESS.**

13 (a) IN GENERAL.—Not later than 1 year after the
 14 date of the enactment of this Act and every 2 years there-
 15 after, the Commissioner of Internal Revenue shall submit
 16 to Congress a report containing—

17 (1) a comprehensive description of—

18 (A) a plan to—

19 (i) shift more of the auditing and en-
 20 forcement assets of the Internal Revenue
 21 Service toward high-income individuals and
 22 large corporations,

23 (ii) recruit and retain auditors with
 24 the skills essential to audit high-income in-
 25 dividuals and large corporations, and

1 (iii) increase voluntary compliance
2 among high-income individuals and large
3 corporations, and

4 (B) the progress made in implementing
5 such plan, and

6 (2) an analysis of how much of the difference
7 between tax liabilities owed to the United States
8 under the Internal Revenue Code of 1986 and those
9 liabilities actually collected by the Internal Revenue
10 Service are attributable to taxpayers at different in-
11 come levels, including high-income individuals and
12 large corporations.

13 (b) INSPECTOR GENERAL.—Not later than 1 year
14 after the first report is submitted under subsection (a) and
15 every 2 years thereafter, the Treasury Inspector General
16 for Tax Administration shall submit to Congress a report
17 evaluating the plan described in subsection (a)(1) and the
18 progress made by the Internal Revenue Service in imple-
19 menting such plan.

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